

# Proposed Rules

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This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

26 CFR Parts 1, 54, and 301

RIN 1545–BQ98

## DEPARTMENT OF LABOR

### Employee Benefits Security Administration

29 CFR Parts 2510, 2520, and 2550

RIN 1210–AC09

## PENSION BENEFIT GUARANTY CORPORATION

29 CFR Parts 4000, 4007, 4010, 4041, 4041A, 4043, 4050, 4062, 4063, 4204, 4211, 4219, 4231, 4245, 4262, and 4281

RIN 1212–AB58

### Request for Information—SECURE 2.0 Section 319—Effectiveness of Reporting and Disclosure Requirements

**AGENCY:** Internal Revenue Service, U.S. Department of the Treasury. Employee Benefits Security Administration, U.S. Department of Labor. Pension Benefit Guaranty Corporation.

**ACTION:** Request for information; extension of comment period.

**SUMMARY:** This document extends the comment period for the request for information entitled “SECURE 2.0 Section 319—Effectiveness of Reporting and Disclosure Requirements” that was published in the January 23, 2024, issue of the **Federal Register**. The comment period for the request for information, which had been scheduled to close on April 22, 2024, is extended 30 days to May 22, 2024.

**DATES:** The comment period for the request for information published January 23, 2024, at 89 FR 4215, is extended. To be assured consideration, comments must be received at one of the addresses provided below no later than May 22, 2024.

**ADDRESSES:** Written comments, identified by RIN 1210–AC09, may be submitted to one of the addresses specified below. Any comment that is submitted will be shared with the Department of the Treasury, the Internal Revenue Service (IRS), and the Pension Benefit Guaranty Corporation (PBGC). Please do not submit duplicates.

- *Federal eRulemaking Portal:* [www.regulations.gov](http://www.regulations.gov). Follow the instructions for submitting comments.
- *Mail:* Please address to “Attention: Comment Extension; Request for Information—SECURE 2.0 Section 319—Effectiveness of Reporting and Disclosure Requirements.” Office of Regulations and Interpretations, Employee Benefits Security Administration, U.S. Department of Labor, Room N–5655, U.S. Department of Labor, 200 Constitution Avenue NW, Washington, DC 20210.

*Instructions:* Persons submitting comments electronically are encouraged not to submit paper copies. Comments will be available to the public, without charge, at [www.regulations.gov](http://www.regulations.gov), on the Department of Labor’s website at [www.dol.gov/agencies/ebsa/laws-and-regulations/rules-and-regulations/public-comments](http://www.dol.gov/agencies/ebsa/laws-and-regulations/rules-and-regulations/public-comments), and at the Public Disclosure Room, EBSA, U.S. Department of Labor, Suite N–1515, 200 Constitution Avenue NW, Washington, DC 20210. Comments may also be accessed from PBGC’s website at [www.pbgc.gov](http://www.pbgc.gov).

*Warning:* Do not include any personally identifiable or confidential business information that you do not want publicly disclosed. Comments are public records and can be retrieved by most internet search engines.

**FOR FURTHER INFORMATION CONTACT:** Kristen Zarenko, Office of Regulations and Interpretations, EBSA, Labor Department, (202) 693–8500. Jamie Dvoretzky, Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes (CC:EEE)), IRS, Treasury Department, at (202) 317–4102. David Simonetti, Legal Policy Division, Office of the General Counsel, PBGC, (202) 229–4362.

**SUPPLEMENTARY INFORMATION:** In the request for information (RFI), entitled “Request for Information—SECURE 2.0 Section 319—Effectiveness of Reporting and Disclosure Requirements,” released by the Department of Labor (Labor Department), Department of the

Treasury (Treasury Department), and Pension Benefit Guaranty Corporation (PBGC) (collectively, the Agencies), the Agencies requested commenters’ input in response to a series of 24 questions relevant to section 319 of the SECURE 2.0 Act of 2022 (SECURE 2.0).<sup>1</sup> Specifically, SECURE 2.0 section 319 includes a wide-ranging directive to the Agencies to review each Agency’s existing reporting and disclosure requirements under the Internal Revenue Code (Code) and the Employee Retirement Income Security Act (ERISA) for retirement plans. The Agencies are directed to then report to Congress on the effectiveness of these reporting and disclosure requirements, including recommendations to consolidate, simplify, standardize, and improve such requirements. The comment period for the RFI is scheduled to close on April 22, 2024.

Since the publication of the RFI in the **Federal Register**, interested parties have expressed concern with their ability to respond fully to the RFI by April 22, given the breadth of the topics and the significant number of questions raised in the RFI. These parties observe that significant work must be done to consider these topics adequately, including the collection and coordination of relevant data and information, research of the considerable laws, regulations, and other guidance implicated by the questions in the RFI, and preparation of meaningful responses to the Agencies’ questions. The Agencies value robust public feedback as part of their mandated review of the effectiveness of Code and ERISA reporting and disclosure requirements. This feedback will be an integral resource for the Agencies in preparing the report to Congress, no later than December 29, 2025, as required by section 319 of SECURE 2.0. In response to these requests, the Agencies are extending the period for submitting comments on the RFI by an additional 30 days. To be assured consideration, comments on the RFI must be received no later than May 22, 2024.

<sup>1</sup> The SECURE 2.0 Act of 2022, Division T of the Consolidated Appropriations Act, 2023, Public Law 117–328, 136 Stat. 4459 (2022).

Signed at Washington, DC.

**Rachel D. Levy,**

*Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), Internal Revenue Service, Department of the Treasury.*

**Helen H. Morrison,**

*Benefits Tax Counsel, Department of the Treasury.*

**Lisa M. Gomez,**

*Assistant Secretary, Employee Benefits Security Administration, Department of Labor.*

**Gordon Hartogensis,**

*Director, Pension Benefit Guaranty Corporation.*

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BILLING CODE 4510-29-P; 4830-01-P; 7709-02-P

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 751

[EPA-HQ-OPPT-2024-0085; FRL-5398-05-OCSP]

RIN 2070-AJ64

### Lead Wheel Weights; Regulatory Investigation Under the Toxic Substances Control Act (TSCA)

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Advance notice of proposed rulemaking (ANPRM).

**SUMMARY:** The Environmental Protection Agency (EPA or the Agency) is requesting comments and information to assist in the potential development of regulations for the manufacture (including importing), processing (including recycling), and distribution in commerce of lead for wheel-balancing weights (“lead wheel weights”) under the Toxic Substances Control Act (TSCA). To inform this consideration, EPA is requesting comment and information from all stakeholders on the use and exposure to lead from the manufacture (including importing), processing (including recycling), distribution in commerce, use, and disposal of lead wheel weights, as well as information on their substitutes, to help determine if there is unreasonable risk to human health and the environment associated with this use. This action is relevant to a petition for a writ of mandamus filed in August 2023, by the Ecology Center, Center for Environmental Health, United Parents Against Lead & Other Environmental Hazards, and Sierra Club in the United States Court of Appeals for the Ninth Circuit requesting the court to direct

EPA to conduct a rulemaking regulating lead wheel weights under TSCA.

**DATES:** Comments must be received on or before May 3, 2024.

**ADDRESSES:** Submit your comments, identified by docket identification (ID) number EPA-HQ-OPPT-2024-0085, through <https://www.regulations.gov>. Follow the online instructions for submitting comments. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Additional instructions on commenting and visiting the docket, along with more information about dockets generally, is available at <https://www.epa.gov/dockets>.

#### FOR FURTHER INFORMATION CONTACT:

*Technical information contact:* Sofie Sonner, Existing Chemicals Risk Management Division (7404M), Office of Pollution Prevention and Toxics, Environmental Protection Agency, 1200 Pennsylvania Ave. NW, Washington, DC 20460-0001; telephone number: (202) 565-2414; email address: [sonner.sofie@epa.gov](mailto:sonner.sofie@epa.gov).

*General information contact:* The TSCA Hotline, ABVI-Goodwill, 422 South Clinton Ave., Rochester, NY 14620; email address: [TSCA-Hotline@epa.gov](mailto:TSCA-Hotline@epa.gov).

#### SUPPLEMENTARY INFORMATION:

##### I. Executive Summary

###### A. Does this action apply to me?

You may be potentially affected by this action if you manufacture (including import), process (including recycling), distribute in commerce, dispose of, or use lead wheel weights, or their substitutes. The following list of North American Industrial Classification System (NAICS) codes is not intended to be exhaustive, but rather provides a guide to help readers determine whether this document applies to them. Potentially affected entities may include:

- Lead Ore and Zinc Ore Mining (NAICS code 212231);
- Primary Smelting and Refining of Nonferrous Metal (except Copper and Aluminum) (NAICS code 331419);
- Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum) (NAICS code 331492);
- Lead die-castings, unfinished, manufacturing (NAICS code 331523);
- Automobile Manufacturing (NAICS code 336111);
- Light Truck and Utility Vehicle Manufacturing (NAICS code 336112);
- Heavy Duty Truck Manufacturing (NAICS code 336120);

- All Other Motor Vehicles Parts Manufacturing (NAICS code 336399);
- Motorcycle, Bicycle, and Parts Manufacturing (NAICS code 336991);
- Automobile and Other Motor Vehicle Merchant Wholesalers (NAICS code 423110);
- Motor Vehicle Supplies and New Parts Merchant Wholesalers (NAICS code 423120);
- Tire and Tube Merchant Wholesalers (NAICS code 423130);
- Motor Vehicle Parts (Used) Merchant Wholesalers (NAICS code 423140);
- New Car Dealers (NAICS code 441110);
- Used Car Dealers (NAICS code 441120);
- Recreational Vehicle Dealers (NAICS code 441210);
- Motorcycle, Boat, and Other Motor Vehicle Dealers (NAICS code 441220);
- Automotive Parts and Accessories Stores (NAICS code 441310);
- Tire Dealers (NAICS code 441320);
- General Automotive Repair (NAICS code 811111);
- Other Automotive Mechanical and Electrical Repair and Maintenance (NAICS code 811118);
- Automotive Oil Change and Lubrication Shops (NAICS code 811191); and
- All Other Automotive Repair and Maintenance (NAICS code 811198).

If you have any questions regarding the applicability of this action, please consult the technical information contact listed under **FOR FURTHER INFORMATION CONTACT**.

###### B. What is the Agency’s authority for taking this action?

This action is being taken under the Toxic Substances Control Act, 15 U.S.C. 2601 *et seq.*

TSCA section 21 allows citizens to petition EPA to initiate a rulemaking proceeding for the issuance, amendment, or repeal of a rule under TSCA sections 4, 6, or 8 or an order under TSCA sections 4 or 5(e) through (f). If EPA grants such a petition, the Agency must promptly commence an appropriate proceeding.

Under TSCA section 6(a), if EPA determines that the manufacture, processing, distribution in commerce, use, or disposal of a chemical substance presents an unreasonable risk to human health or the environment, it must “apply one or more of the [TSCA section 6(a)] requirements . . . to the extent necessary so that the chemical substance . . . no longer presents such risk,” which may range from prohibiting or otherwise restricting the manufacturing, processing, or